

**RESOLUTION 2017-02**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF  
THE NORTH SPRINGS IMPROVEMENT DISTRICT  
ADOPTING THE WATER AND SEWER BUDGET FOR  
FISCAL YEAR 2017**

**WHEREAS**, Chapter 2005-341, Laws of Florida, authorizes the North Springs Improvement District to construct, maintain, and operate a water treatment and wastewater treatment and collection system to serve the residents of the North Springs Improvement District; and

**WHEREAS**, pursuant to said authority, the District has constructed a water and wastewater facility utilizing the proceeds of Water and Sewer Bond Issue(s); and

**WHEREAS**, pursuant to the requirements of Chapter 2005-341, Laws of Florida and the Bond Resolution(s) for said Bond Issue(s), the Board of Supervisors caused a proposed budget to be prepared for the operation and maintenance of said system for Fiscal Year 2017, which by reference is made a part hereof; and

**WHEREAS**, pursuant to Section 12 of Chapter 2005-341, Laws of Florida, the Board of Supervisors approved a proposed budget and set a public hearing to hear all objections to the budget and make such changes as deemed necessary by the Board of Supervisors; and

**WHEREAS**, notice of public hearing concerning the proposed budget was duly published as required by law; and

**WHEREAS**, the Board, having conducted said public hearing and having heard any objections and suggestions pertaining to the budget, has determined that it is in the best interests of the District and those residing within the District to adopt the Fiscal Year 2017 Budget.

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE NORTH SPRINGS IMPROVEMENT DISTRICT, THAT:**

**Section 1.** The recitals above are true and correct and are hereby made a part of this Resolution.

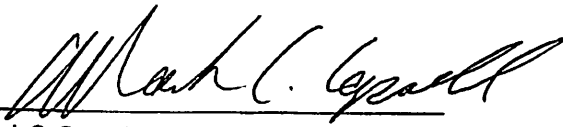
**Section 2.** The operating and maintenance budget of the water and sewer system showing expected revenues of \$ 14,638,300; debt service requirement of \$ 3,617,646 ; expected operation and maintenance expenses of \$ 10,286,750 such that said budget shows a surplus of \$ 733,904 and the operation and maintenance thereof can continue through Fiscal Year 2017, a copy of which is attached hereto and made a part hereof as Exhibit A, is hereby adopted and certified by the Board of Supervisors of the North Springs Improvement District.

**Section 3.** The District Manager shall transmit a copy of this Resolution to the proper public officials so that its purpose and effect may be carried out in accordance with the law.

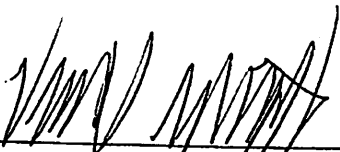
**Section 4.** This Resolution shall become effective immediately upon its adoption.

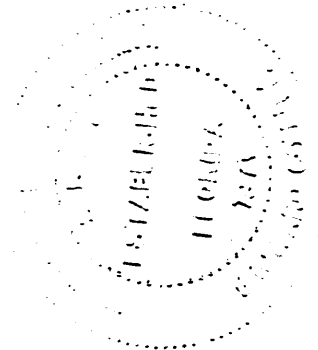
**PASSED AND ADOPTED** by the Board of Supervisors of the North Springs Improvement District, this 19th day of October, 2016.

NORTH SPRINGS IMPROVEMENT DISTRICT

  
Mark C. Capwell, President

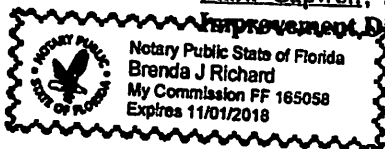
ATTEST

  
Vincent Moretti, Secretary



STATE OF FLORIDA }  
COUNTY OF BROWARD }

The foregoing instrument was acknowledged before me this 19<sup>th</sup> day of October, 2016, by Mark Capwell, as President, and Vincent Moretti, as Secretary, of the North Springs Improvement District.



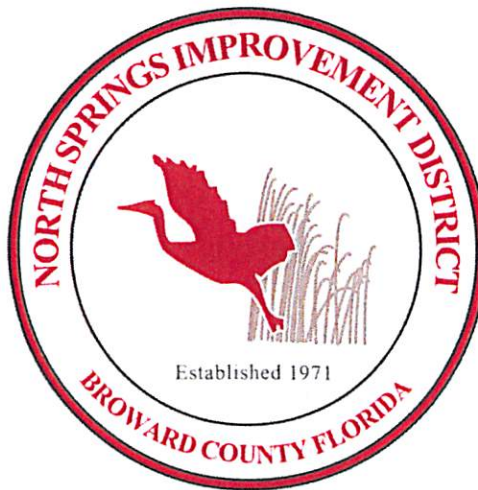
  
Brenda J. Richard, FL Notary Public

Personally Known ☒ OR Produced Identification ☐ Type of Identification  
Produced

# **WATER & SEWER BUDGET**

## **Fiscal Year 2017**

*October 1, 2016 – September 30, 2017*



Prepared by:

**Doug Hyche**  
District Manager

**Rod Colon**  
Deputy District Manager

**Maryam Omid**  
Chief Financial Officer

Prepared For:

## **Board of Supervisor**

**Mark Capwell**  
President

**Vincent Moretti**  
Secretary

**Alen Hsu**  
Assistant Secretary

*Adopted*

**NORTH SPRINGS  
IMPROVEMENT DISTRICT**  
Water / Sewer FY 2017 Adopted Budget

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Water / Sewer FY 2017 Adopted Budget

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**NORTH SPRINGS**  
**IMPROVEMENT DISTRICT**  
Water / Sewer FY 2017 Adopted Budget

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**North Springs Improvement District  
Water & Sewer Fund  
Adopted Budget FY 2017**

Account Description	Adopted Budget FY 2016	Actuals as of 06/30/2016	Projected July-Sept 2016	Total Projected 9/30/16	Adopted Budget FY 2017
<b>Revenue</b>					
Permits, Fees, & Licenses	5,000	36,945	-	36,945	5,000
Water Revenue	7,200,000	5,798,953	1,600,000	7,398,953	7,700,000
Standby Fees	200,000	219,725	73,242	292,967	200,000
Sewer Revenue	5,000,000	4,148,001	1,382,667	5,530,668	5,500,000
Water Rev-Irrigation	400,000	339,493	113,164	452,658	450,000
Misc Ub Revenue	-	(2,772)	(924)	(3,696)	-
Nsf Check Fees	3,000	5,047	1,682	6,729	5,500
Processing Fee	50,000	26,119	8,706	34,826	30,000
Lien Information Fee	20,000	22,575	5,000	27,575	25,000
Delinquent Fee	40,000	310,466	50,000	360,466	100,000
Turn On Fees	10,000	21,505	7,168	28,674	15,000
Meter Fees	250,000	100,000	-	100,000	50,000
Connection Fees-W/S	1,000,000	-	-	-	530,000
Interest-Investments	1,000	2,555	852	3,406	2,000
Miscellaneous Revenues	10,000	2,316	772	3,088	3,000
Contract Service-Field Mgt..Frm 003	10,000	8,100	2,700	10,800	10,800
Compliance Monitoring-Hbc	12,000	9,000	3,000	12,000	12,000
<b>Total Revenue</b>	<b>\$ 14,211,000</b>	<b>\$ 11,048,030</b>	<b>\$ 3,248,030</b>	<b>\$ 14,296,060</b>	<b>\$ 14,638,300</b>



Account Description	Adopted Budget FY 2016	Actuals as of 06/30/2016	Projected July-Sept 2016	Total Projected 9/30/16	Adopted Budget FY 2017
<b>Expenses</b>					
<b>Personnel &amp; Administration</b>					
Payroll-Salaried	580,000	422,888	140,963	563,851	680,000
Payroll- Vehicle Benefit	-	410	137	547	550
Payroll-Special Pay	2,000	-	2,000	2,000	-
Fica Expense	45,000	30,251	10,084	40,334	52,000
Pension Expense	65,000	34,370	11,457	45,827	75,000
Health & Life Insurance	150,000	127,367	42,456	169,822	250,000
Workers Comp Insurance	4,500	2,497	832	3,329	4,500
Unemployment Compensation	3,200	2,383	794	3,178	3,200
Other Post Employment Benefits (OPEB)	-	-	15,000	15,000	20,000
Prof Serv-Engineering	100,000	110,813	36,938	147,751	120,000
Prof Serv-Arbitrage Rebate	3,000	1,350	1,000	2,350	4,000
Prof Serv-Dissemination Agent	1,000	-	1,000	1,000	1,000
Prof Serv-Trustee	30,000	11,955	15,000	26,955	30,000
Prof Serv-Legal Services	50,000	8,635	10,000	18,635	50,000
Prof Serv-Litigation Expense/Broward Cty	60,000	16,540	10,000	26,540	-
Prof Serv-Legal from U.S Bank	5,000	-	-	-	-
Prof Serv-Civil Engineer	25,000	-	25,000	25,000	-
Prof Serv-Legislative Expense	-	8,000	2,667	10,667	15,000
Actuarial Computation Fee-Opeb	5,000	-	5,000	5,000	5,000
Prof Serv-Mgt Consulting Serv	10,000	10,747	3,582	14,330	14,500
Prof Serv-Accounting	20,000	-	-	-	-
Prof Serv-Info Technology	60,000	23,539	10,000	33,539	60,000
Prof Serv-Web Site Develop	10,000	1,923	1,000	2,923	10,000
Prof Serv-Utility Billing	-	14	5	18	-
Prof Serv-Human Resources	10,000	7,923	2,641	10,564	10,000
Annual Audit	40,000	21,622	18,000	39,622	40,000
Communication-Telephone	20,000	24,889	8,296	33,185	40,000
Postage And Freight	100,000	53,962	45,000	98,962	100,000
Printing And Binding	15,000	24,214	8,071	32,286	35,000
Rentals-General..Record Storage	3,000	6,106	2,035	8,141	10,000
RENTAL/LEASE-VEHICLE/EQUIP	10,000	9,540	3,180	12,720	15,000
Rental - Office Space	60,000	1,825	608	2,433	-
Insurance-General Liability	20,000	19,672	-	19,672	25,000
Legal Advertising	10,000	265	5,000	5,265	8,000
Office Supplies	30,000	17,844	10,000	27,844	30,000
Janitorail Services/Supplies	-	12,750	4,250	17,000	20,000
Misc-Licenses & Permits	30,000	58,634	19,545	78,178	100,000
Misc-Merchant Fees	80,000	59,355	19,785	79,140	80,000
Misc-Services	30,000	6,378	10,000	16,378	15,000
Misc-Contingency	20,000	17,428	5,809	23,237	20,000
Capital Outlay - Equipment	30,000	19,884	6,628	26,511	30,000
<b>Total Personnel &amp; Administration Expenses</b>	<b>\$ 1,736,700</b>	<b>\$ 1,175,971</b>	<b>\$ 513,762</b>	<b>\$ 1,689,733</b>	<b>\$ 1,972,750</b>

Account Description	Adopted Budget FY 2016	Actuals as of 06/30/2016	Projected July-Sept 2016	Total Projected 9/30/16	Adopted Budget FY 2017
<b>Operation &amp; Maintenance Expenses</b>					
<b>Plant</b>					
Payroll-Salaried	1,000,000	778,517	259,506	1,038,022	1,210,000
Payroll Contingency	10,000	-	10,000	10,000	-
Payroll-Special Pay	2,000	-	2,000	2,000	-
Employment Ads	1,000	4,455	1,485	5,940	6,000
Fica Expense	80,000	57,612	19,204	76,816	95,000
Pension Expense	150,000	47,666	20,000	67,666	110,000
Health & Life Insurance	250,000	215,464	71,821	287,286	450,000
Worker'S Comp. Insurance	40,000	43,665	-	43,665	45,000
Unemployment Taxes	1,000	-	1,000	1,000	1,000
Other Post Employment Benefits (OPEB)	-	-	30,000	30,000	30,000
Contracts-4-log Virus Treatment	20,000	-	-	-	-
Water Quality Testing	50,000	28,433	15,000	43,433	50,000
Contracts-Landscape	150,000	51,275	40,000	91,275	100,000
Contracts-Meter Expense	5,000	-	-	-	-
Contracts-Generator Maint	30,000	5,284	10,000	15,284	20,000
Contracts-Lime Sludge Rmvl	220,000	96,124	40,000	136,124	200,000
Communication-Telephone	80,000	62,911	20,970	83,881	85,000
Electric Expense	320,000	285,031	95,010	380,041	400,000
Utility-Wastewater Treatment	1,800,000	1,611,882	537,294	2,149,175	2,200,000
Rental-General	2,000	4,013	1,338	5,351	5,000
Rental/Lease-Vehicle/Equip	20,000	3,982	10,000	13,982	15,000
Insurance-General Liability	100,000	76,571	-	76,571	100,000
R&M-General	200,000	121,318	50,000	171,318	200,000
R&M-Electrical	15,000	5,770	5,000	10,770	15,000
R&M-Slaker Repairs	22,000	6,702	5,000	11,702	15,000
R&M-Air Conditioning	3,000	3,272	1,091	4,362	4,000
R&M-Vehicles	7,500	1,787	5,000	6,787	10,000
R&M-Well Maintenance	100,000	54,567	20,000	74,567	100,000
R&M-Painting	20,000	1,927	1,500	3,427	10,000
Office Supplies	5,000	2,465	2,000	4,465	5,000
Op Supplies-General	35,000	44,732	14,911	59,643	55,000
Op Supplies-Chemicals	520,000	391,095	130,365	521,460	520,000
Op Supplies-Lab Chemicals	30,000	22,075	7,358	29,433	30,000
Op Supplies-Lab Equipment	10,000	3,095	2,000	5,095	5,000
Op Supplies-Uniforms	17,000	11,425	4,000	15,425	20,000
Op Supplies-Fuel, Oil	10,000	26,403	8,801	35,204	35,000
Misc-Licenses & Permits	20,000	36,227	12,076	48,303	30,000
Misc-Contingency	10,000	4,071	3,000	7,071	5,000
Cap Outlay-Other	600,000	196,800	200,000	396,800	100,000
Cap Outlay-Equipment	50,000	42,171	14,057	56,228	50,000
Cap Outlay-Vehicles	30,000	-	-	-	30,000
<b>Total Plant Expenses</b>	<b>\$ 6,035,500</b>	<b>\$ 4,348,785</b>	<b>\$ 1,670,787</b>	<b>\$ 6,019,572</b>	<b>\$ 6,361,000</b>

Account Description	Adopted Budget FY 2016	Actuals as of 06/30/2016	Projected July-Sept 2016	Total Projected 9/30/16	Adopted Budget FY 2017
<b>Operation &amp; Maintenance Expenses</b>					
<b>Field</b>					
Payroll-Salaried	700,000	566,176	188,725	754,901	820,000
Payroll Contingency	1,000	-	1,000	1,000	-
Payroll-Special Pay	2,500	-	2,500	2,500	-
Fica Expense	55,000	41,835	13,945	55,781	65,000
Pension Expense	100,000	30,345	15,000	45,345	80,000
Health & Life Insurance	250,000	198,750	66,250	265,000	310,000
Worker'S Comp. Insurance	35,000	5,335	5,000	10,335	45,000
Unemployment Taxes	1,000	-	1,000	1,000	1,000
Other Post Employment Benefits (OPEB)	-	-	30,000	30,000	30,000
Contracts-Generator Maint	5,000	86	4,500	4,586	5,000
Communication-Telephone	15,000	6,699	5,000	11,699	10,000
Electric Expense	50,000	35,327	14,000	49,327	50,000
Rental/Lease - Vehicle/Equip	2,000	2,382	794	3,176	3,000
Insurance-General Liability	20,000	25,524	-	25,524	30,000
R&M-General	20,000	12,275	5,000	17,275	20,000
R&M-Vehicle Repairs	35,000	7,949	10,000	17,949	30,000
R&M-Roads & Alleyways	10,000	7,987	2,662	10,649	10,000
R&M-Lift Stations	150,000	82,556	35,000	117,556	150,000
R&M-Painting	2,000	203	1,000	1,203	1,000
R&M-Valve Replacement	5,000	3,251	1,500	4,751	4,500
Utility-Meter Replacemt Prog	150,000	43,092	50,000	93,092	50,000
Utility Backflow Preventors	500	4,336	1,445	5,781	5,000
Office Supplies	2,500	847	1,000	1,847	1,500
Op Supplies-General	22,000	13,902	5,000	18,902	20,000
Op Supplies-Uniforms	15,000	5,932	2,500	8,432	10,000
Op Supplies-Fuel, Oil	50,000	26,596	10,000	36,596	50,000
Op Supplies-Hand Tools	2,000	551	1,000	1,551	1,000
Op Supplies-Meter Supplies	50,000	11,960	10,000	21,960	30,000
Misc-Licenses & Permits	15,000	1,635	5,000	6,635	10,000
Misc-Contingency	1,500	570	190	760	1,000
Road Supplies-Other	800	-	800	800	-
Cap Outlay-Other	40,000	18,447	10,000	28,447	50,000
Cap Outlay-Equipment	10,000	84,000	-	84,000	10,000
Cap Outlay-Vehicles	100,000	-	100,000	100,000	50,000
<b>Total Field Expenses</b>	<b>\$ 1,917,800</b>	<b>\$ 1,238,547</b>	<b>\$ 599,812</b>	<b>\$ 1,838,360</b>	<b>\$ 1,953,000</b>
<b>Total Operating Expenses</b>	<b>\$ 9,690,000</b>	<b>\$ 6,763,303</b>	<b>\$ 2,784,361</b>	<b>\$ 9,547,664</b>	<b>\$ 10,286,750</b>
<b>Net Income (Loss) Before Debt Services</b>	<b>\$ 4,521,000</b>	<b>\$ 4,284,726</b>	<b>\$ 463,669</b>	<b>\$ 4,748,395</b>	<b>\$ 4,351,550</b>

Account Description	Adopted Budget FY 2016	Actuals as of 06/30/2016	Projected July-Sept 2016	Total Projected 9/30/16	Adopted Budget FY 2017
<b>Debt Services</b>					
Debt Service Series 2011	2,160,000	1,143,750	1,016,250	2,160,000	2,235,000
Interest Expense Series 2011	1,457,366	1,124,011	333,355	1,457,366	1,382,646
<b>Total Debt Service</b>	<b>\$ 3,617,366</b>	<b>\$ 2,267,761</b>	<b>\$ 1,349,605</b>	<b>\$ 3,617,366</b>	<b>\$ 3,617,646</b>
<b>Projected Manual Income (Loss)</b>	<b>\$ 903,634</b>	<b>\$ 2,016,965</b>	<b>\$ (885,936)</b>	<b>\$ 1,131,029</b>	<b>\$ 733,904</b>
<b>Coverage Calculation</b>	<b>1.25</b>			<b>1.31</b>	<b>1.20</b>
<b>Budgeted Reserves</b>					
Renewal and Replacement	100,000	-	100,000	100,000	100,000
Rate Stabilization	50,000	-	50,000	50,000	50,000
<b>Total Reserves</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>
<b>Projected Surplus (Deficit)</b>	<b>\$ 753,634</b>	<b>\$ 2,016,965</b>	<b>\$ (1,035,936)</b>	<b>\$ 981,029</b>	<b>\$ 583,904</b>

**NORTH SPRINGS  
IMPROVEMENT DISTRICT**  
Water / Sewer FY 2017 Adopted Budget

**REVENUES:**

**Water - Sewer Revenue**

The projected revenue is based upon the current approved rate structure for both water and sewer utilizing projections of consumption for the upcoming year. The rate structure provides for a base rate and per thousand gallon rate. There are differing rate structures for residential and commercial derived from the last rate study and approved by the Board of Supervisors.

<b>Water Minimum Charge</b>	<b>Rate FY 17</b>
Water Availability Minimum	\$39.52
Minimum Water Residential, Multi Family, Ranches/ Magic	\$24.34
Minimum Water 3" Meter	\$309.91
Water Commercial 1" Minimum	\$60.84
Water Commercial 1.5" Minimum	\$121.68
Water Commercial 2" Minimum	\$194.69
Water Commercial 3" Minimum	\$365.05
Water Commercial 4" Minimum	\$608.41
Water Commercial 6 & 8" Minimum	\$1,216.83

<b>Sewer Minimum Charge</b>	<b>Rate FY 17</b>
Minimum Sewer Residential, Multi Family, Ranches/ Magic	\$18.53
Minimum Sewer 3" Meter	\$277.65
Sewer Commercial 1" Minimum	\$41.32
Sewer Commercial 1.5" Minimum	\$79.28
Sewer Commercial 2" Minimum	\$124.85
Sewer Commercial 3" Minimum	\$231.17
Sewer Commercial 4" Minimum	\$383.05
Sewer Commercial 6 & 8" Minimum	\$916.40

**NORTH SPRINGS  
IMPROVEMENT DISTRICT**  
Water / Sewer FY 2017 Adopted Budget

<b>Irrigation Minimum Charge</b>	<b>Rate FY 17</b>
Residential Irrigation Minimum	\$24.34
Commercial 1.5" Irrigation Minimum	\$121.68
Residential 2" Irrigation Minimum	\$194.69

<b>Water Volume Charge</b>	<b>Rate FY 17</b>
<b>Water Residential, Commercial 1", 1.5", 2", 3", 4", 6", &amp; 8", Ranches/ Magic</b>	
0-12,600 Gals	\$2.35
12,601-25,200 Gals	\$4.71
25,201 Gals and Over	\$7.06
<b>Water Med/ High Density Consumption</b>	
0-7,600 Gals	\$2.35
7,601-15,200 Gals	\$4.71
15,201 Gals and Over	\$7.06

<b>Sewer Volume Charge</b>	<b>Rate FY 17</b>
<b>Sewer Residential, Commercial 1", 1.5", 2", 3", 4", 6", &amp; 8", Ranches/ Magic</b>	
0 Gals and Over	\$2.35
<b>Sewer Med/ High Density Consumption</b>	
0 Gals and Over	\$2.35

<b>Irrigation Volume Charge</b>	<b>Rate FY 17</b>
<b>Irrigation Residential, Commercial 1.5" &amp; 2" Consumption</b>	
0-12,600 Gals	\$2.35
12,601-25,200 Gals	\$4.71
25,201 Gals and Over	\$7.06

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**Permits, Fees, & Licenses**

The District charges permit fee for water and sewer projects undertaken by contractors within the District. This fee offsets inspections and plan reviews for these projects conducted by the District.

**Standby Fees**

Platted and unplatted residential & commercial parcels and tracts are charged a fee per parcel or tract.

**Irrigation**

The projected revenue is based upon the current approved rate structure for irrigation water charges utilizing projections of consumption for the upcoming year. The rate structure provides a per thousand gallon rate for irrigation water only and in the future will include the Districts re-use projects.

**NSF Check Fees**

Fees charged to customers related to non-sufficient funds.

**Processing Fee Revenue**

A processing fee is charged for new accounts.

**Lien Information Fee**

A fee is charged for an estoppel letter.

**Delinquent Fee Revenue**

The Board of Supervisors at a public meeting held in 2014 adopted a \$25 late fee to customers who receive a delinquent notice on their account and /or a termination date is hand delivered.

**Turn On Fees**

Fees charged to customers who have had their service shutoff for lack of payment and service is restored after payment.

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**Meter Fees**

Represents the amount collected for meter Fees based on the size of the meter:

<u>Meter Size</u>	<u>Amount</u>
5/8" Meter	\$400.00
1" Meter	\$600.00
1 1/2" Meter	\$900.00
2" Meter (\$150 per unit (ERC) plus cost of meter	
3" Meter (\$150 per unit (ERC) plus cost of meter	

The amount budget is based on prior year's meters.

**Connection Fees - W/S**

Represents the amount collected for new connections based on the following:

<u>User Class</u>	<u>Wastewater</u>	<u>Water</u>
Single Family	\$11,391	\$558
Medium Density	\$5,974	\$264
High Density	\$5,974	\$264
Commercial	\$11,391	\$558
Irrigation		\$166

The revenue is based on prior year's fees.

**Interest - Investments**

The District earns Interest Income on the checking accounts with SunTrust, various CD's, and debt services trust accounts with US Bank.

**Contract Field Management Revenue**

The District receives reimbursement of \$ 10,800 from the Parkland Isles fund. This reimbursement is for field management services performed by District staff to include acting as a liaison between the home owner associations (HOA), oversight of contractors, and compliance.

**Miscellaneous Revenues**

Represents miscellaneous fees charged for repairs and other services provided to the customer by the district.



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**Compliance Monitoring - HBC**

Represents cost recovery for monitoring issues pertaining to the Heron Bay Commons facility.

**EXPENDITURES: OPERATING EXPENSES**

**Personnel and Administration:**

**Payroll - Salaried**

This includes payroll, workers comp, FUTA/SUTA taxes and payroll charges for the admin. personnel based upon current rate plus an increase. Each employee will be evaluated in September to determine their actual increase. The District employs the following under this category:

- District Manager
- Deputy District Manager
- District Clerk
- Assistant Clerk
- Human Resources Manager
- Chief Financial Officer
- Treasurer
- Senior Accountant
- Staff Accountant
- Utility Billing Supervisor
- Assistant Utility Billing Supervisor
- Customer Service
- Customer Service
- Customer Service

**FICA Taxes**

Payroll taxes for the Administrative personnel.

**Pension Benefits**

The District's pension plan was established whereby the employer contributes for each employee's annual salary into a Florida Retirement System.

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**Life and Health Insurance**

The District offers the employees' health, life, dental and disability insurance as part of their benefits plan while employed by the District.

**Worker's Compensation**

Payments required by law to be made to an employee who is injured or disabled in connection with work. The District's policy is with Travelers Insurance.

**Professional Services - Arbitrage Rebate**

The District contracts with an independent certified public accountant to annually calculate the District's arbitrage rebate liability on its revenue bonds. The amount is based on standard fees charged for this service.

**Professional Services - Dissemination Agent**

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b) (5), which relates to additional reporting requirements for unrelated bond issues. The District has contracted for this service and the amount is based on the contracted amount.

**Professional Services - Engineering**

The District has a continuous services contract with CH2M Hill to provide engineering services to the District. Also the district contracts with other engineering firms for services of electrical engineering, consulting, and surveying services.

**Professional Services - Legal Services**

The District has legal counsels. This expense includes preparation for monthly board meetings, contract review, etc.

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**Professional Services - Trustee**

In 2011, The District issued the 2011 Series of Revenue Refunding Bonds and is deposited with a Trustee to handle all trustee matters. The annual trustee fee is based on standard fees charged plus any out of pocket expenses.

**Professional Service Website Development**

The District has contracted Watt Media Corp. to maintain its website [www.nsidfl.gov](http://www.nsidfl.gov). The District has been granted permission by the Federal Government to use the .gov domain, which is consistent with government agencies.

**Professional Services – Payroll / HR**

The District has contracted with COMPUPAY CORP. to handle payroll and other HR related matters.

**Auditing Services**

The District is required by Florida Statutes to arrange for an Independent Audit of its financial records on an annual basis. This expense is based on existing year engagement letter plus anticipated increase for this year's engagement letter.

**Financial and Accounting Services**

The District has contracted GMS (Government Management Services) to perform financial consulting services, Assessments for Non Ad Valorem taxes, and coordinate with our in house accountants.

**Communication - Telephone**

Telephone and fax machine expenditure estimates are based on prior years cost.

**Postage and Freight**

Mailing of agenda packages, overnight deliveries, correspondence, utility bills etc.

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**Insurance - General Liability**

The District retains an Insurance Agent, who on an annual basis, arranges the placement of the District insurance coverage requirements

**Printing and Binding**

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes, photocopies, etc.

**Legal Advertising**

Advertising of monthly board meetings, public hearings, requests for bids and any other legal advertising that may be required.

**Office Supplies**

Any supplies that may need to be purchased during the Fiscal Year, i.e., paper, minute books, file folders, labels, paper clips, etc.

**Miscellaneous Services /Licenses & Permits**

This is for any miscellaneous services that are necessary for the operations and maintenance of the software.

**Misc Contingency**

This represents any unexpected expenses that may arise in the District.

**Capital Outlay**

Periodic replacement of office equipment as needed.

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**OPERATIONS AND MAINTENANCE:**

**Field Operations:**

**Payroll - Salaried**

This includes Payroll, Workers Comp, FUTA/SUTA Taxes and payroll charges for the Field personnel based upon current rate plus an increase. Each employee is evaluated in September to determine their actual increase. The following personnel are budgeted in this line item:

- Field Manager
- “14” Field Distribution Operators
- “3” Meter Readers

**FICA Taxes**

Payroll taxes for the Field personnel.

**Pension Benefits**

The District's pension plan was established whereby the employer contributes for each employee's annual salary into Florida Retirement system.

**Life and Health Insurance**

The District offers the employees Health, Life, Dental, and Disability Insurance.

**Workers Compensation**

Payments required by law to be made to an employee who is injured or disabled in connection with work.

**Contracts - Generator Maintenance**

This is for the quarterly and yearly maintenance of generators.

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**Communication - Telephone - Field**

The District provides cellular telephones for all field employees. This also includes service from Sunshine State One Call.

**Electricity - General**

The District has utility accounts with Florida Power & Light for the field lift stations.

**Utility - Meter Replacement Program**

This expense represents the replacement of customer utility billing meters, which have a limited operational life and must be replaced approximately every 10 years.

**Utility Backflow Preventers**

This expense is for installation or replacement of backflow preventers at our customer's utility meters as required by Florida law. This prevents cross connections and unsafe backflow hazards into our potable water distribution system.

**Insurance - General Liability**

The District retains an Insurance Agent, who on an annual basis arranges the placement of the District insurance coverage requirements.

**R & M - General**

This expense is for repairs and maintenance on the Districts equipment, which is necessary to maintain the District in an operational condition.

**R & M - Lift Station**

This expense includes pump repairs and cleaning for the lift stations.

**R & M - Road & Alleyways**

This expense includes street and driveway paving and repairs.

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**R & M - Vehicles**

This is for the monthly maintenance on the District's vehicles plus any repairs.

**R & M - Valve Replacement**

This is for the valve replacement program for the District

**R & M - Painting**

This expense is for the painting of misc. items such as lift stations, fire hydrants, etc.

**Licenses & Permits**

This expense includes costs for permits, employee license renewals, subscriptions, licensing, books, and schooling required to maintain compliance with employee licensing requirements.

**Misc. Contingency**

This is for any unforeseen expenses that may occur in the Field during the year.

**Office Supplies**

Any office supplies that may need to be purchased during the Fiscal Year, i.e., paper, minute books, file folders, labels, paper clips, etc.

**Operating Supplies - General**

This is for any miscellaneous contingencies that may arise in the District.

**Operating Supplies - Uniforms**

This is for uniform rental plus an annual shoe allowance.

**Operating Supplies - Fuel / Oil**

This is for Diesel fuel and Gasoline purchased by the district.

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**Operating Supplies - Meter Supplies**

This expense includes Meter installation supplies.

**Operating Supplies - Hand Tools**

This expense includes hand and power tools that may be needed for the job.

**Road Supplies - Other**

This is reserved for the purchase of road supplies

**Capital Outlay - Equipment**

This is for the purchase of new equipment for the District as needed to maintain operations.

**Capital Outlay - Vehicles**

This is to purchase vehicles if needed.



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**PLANT OPERATIONS:**

**Payroll - Salaried**

This includes Payroll, Workers Comp, FUTA/SUTA Taxes and payroll charges for the Field personnel based upon current rate plus an increase. Each employee is evaluated in September to determine their actual increase. The following personnel are budgeted in this line item:

- Director of Operations
- “12” Water Plant Operators
- “2” Plant Maintenance Supervisor
- “3” Maintenance Technician
- Master Electrician
- Electrician

**FICA Taxes**

Payroll taxes for the Plant Operations personnel.

**Pension Benefits**

The District's pension plan was established whereby the District contributes for each employee's annual salary into a Florida Retirement System.

**Life and Health Insurance**

The District offers the employees Health, Life, Dental, and Disability Insurance.

**Workers Compensation**

Payments required by law to be made to an employee who is injured or disabled in connection with work.

**Contracts - Meter Expense**

This is for the meter calibration every two (2) years.

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**Contracts - Water Quality**

Water Quality Testing is done for the following tests that include Monthly Test (BCHD), Standard Plate Count, UCMR2 EPA testing, Quarterly Water Samples, and Annual Water Analysis.

**Contracts - Landscape**

This is for the monthly landscaping that is done for the water plant and several offsite locations such as wells and right of ways for water plant operations.

**Contracts - Generator Maintenance**

This is for the contract to repair and maintain the generators plus clean fuels testing and tank cleaning of the Districts generators.

**Contracts - Lime Sludge Removal**

This is for the contract for lime sludge removal that is necessary for the District.

**Communication - Telephone - Plant**

The District provides telephones for all Plant Operations employees.

**Electricity - General**

The electric requirements for the water plant and wells based upon operating history.

**Utility - Wastewater Treatment**

The District transmits all of its wastewater for transmission, treatment, and disposal to Broward County through its Large User Agreement to the County's 2A regional facility.

**Rentals - General**

This is for the rental of miscellaneous equipment that is needed for the district.  
Examples include: heavy equipment; jack hammers; cranes, etc.

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**Insurance - General Liability**

The District uses an Insurance Agent, who on an annual basis arranges the placement of the Districts insurance coverage requirements.

**R & M - General**

This expense is for repairs and maintenance on the Districts equipment, which is necessary to maintain the District in an operational condition, which also includes trash pick services.

**R & M - Air Conditioning**

This is for any repairs and maintenance to the air conditioning system.

**R & M - Electrical**

This is for the electrical maintenance supplies that may be needed by the District.

**R & M - Vehicles**

This is for the monthly maintenance on the District's vehicles plus any repairs.

**R & M - Slaker Repairs**

This is for the repair and maintenance on the District's slaker(s), which is a piece of equipment used in the water treatment process at the Districts water treatment plant.

**R & M - Well Maintenance**

This is for the repair and maintenance on the District's wells.

**R & M - Painting**

This is for the painting of the facility and storage tanks in the District.

**Licenses & Permits**

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This expense represents the cost for facility license renewals, subscriptions and employee licensing, books and schooling required to maintain their license to operate.

**Contingency**

This is for any unforeseen expenses that may occur for the Plant Operations during the year.

**Office Supplies**

Any office supplies that may need to be purchased during the Fiscal Year, i.e., paper, minute books, file folders, labels, paper clips, etc. Anew printer will need to be purchased this year to replace an older model.

**Operating Supplies - General**

This expense is for general operating supplies such as janitorial, lab supplies, etc. to operate the Districts water treatment plant.

**Operating Supplies - Uniforms**

This is for uniform rental plus an annual shoe allowance.

**Operating Supplies - Fuel/Oil**

This is for Diesel Fuel and Gasoline purchased by the District.

**Operating Supplies - Chemicals**

This is for chemicals for Plant treatment purchased by the District.

**Operating Supplies - Lab Chemicals**

This is for lab chemicals purchased by the District.

**Operating Supplies - Lab Equipment**

This is for the purchase of lab equipment for the water plant for compliance testing required by regulatory agencies.

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**Capital Outlay - Equipment**

This is reserved for the purchase of miscellaneous tools for the District and for the purchase of a new computer for the water treatment plant.

**Capital Outlay - Vehicles**

This is to purchase vehicles if needed.

**Reserve - Renewal & Replacement**

This is for the reserves for the renewal & replacement.

**DEBT SERVICE:**

**Debt Retirement**

The District has refinanced all of its water and sewer tax exempt bonds into a new series 2011, Water & Sewer Revenue Refunding / Revenue Bond. These bonds have a principal and interest payment due October 1 each year and are based on amortization schedules

**Interest Expense**

The District has refinanced all of its water and sewer tax exempt bonds into a new 2011 series Water & Sewer Revenue Refunding / Revenue Bond. These bonds have a principal and interest payment due April 1 & October 1, each year and are based on amortization schedules.

**Projected Annual Income (Loss)**

This is the total income received or total income loss after all expenses has been paid by the District to include operational expenses and debt service.

**Coverage Calculation**

The District is required to maintain 110% debt coverage as required by the series 2011 bond documents. This means that the District's operating income needs to equal or exceed its annual debt service payments by 110%.

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**Budgeted Reserves**

- **Renewal & Replacement:** The District has developed a reserve program for its operational equipment to be replaced after it has exceeded its life expectancy, or is no longer operational.
- **Rate Stabilization:** This expense is to stabilize the Water & Sewer bond rates in the 2011 series.